This group of about 350 men was selected from among the more than 2,000 American prisoners initially taken to the Stalag 9B prisoner of war camp at Bad Orb, 50 miles north of Frankfurt. Among them was William Shapiro, now a retired doctor living in Florida. A medic attached to the 28th Infantry Division, he was captured on Dec. 17, 1944, the day after the battle began.

''On arrival at the prisoner of war camp, we were interrogated,'' Dr. Shapiro said in a telephone interview. ''With a name like Shapiro, it was quite evident I was Jewish. I was then pushed into a particular barracks, mostly for Jews and other undesirables. Our job was to clean the latrines. We were guarded by the SS with dogs, rather than the Wehrmacht. I'd never even trained with a gun. I thought the Geneva Convention would protect me as a medic. At that time I knew nothing of Auschwitz or the planned extermination of European Jewry, although of course I knew of Hitler's hostility to Jews.''

In the special barracks he was eventually joined by the other 350 Americans who would go to Berga. Their identities had not been as immediately obvious. Many were selected in a grim process recalled to Mr. Guggenheim by several soldiers of his own 106th Division.

They described how prisoners were ordered to stand at attention in the parade ground. The commandant then gave the order for all Jews to step forward. ''Nobody moved,'' said Joseph Littell, one of the survivors. ''He said it again. Nobody moved. He grabbed a rifle butt and hit Hans Kasten, our leader, with a blow you couldn't believe. Hans got up. He hit him again. The commandant said he would kill 10 men every hour until the Jews were identified.''

The group of 350 was eventually assembled of some Jews who identified themselves under pressure; some soldiers, like Mr. Kasten, who volunteered; and some who were picked by the Germans as resembling Jews. Mr. Kasten, an American of German descent, suffered repeated taunts, being told that the thing worse than a Jew was a German who turns against his country. After several weeks the group was loaded into boxcars without food or water, arriving at Berga on Feb. 13, 1945.

The Nazis had a policy, ''annihilation through work,'' and these Americans learned what this meant. Housed in a barracks beside the prison camp, fed only on bread and thin soup, sleeping two to a bed in three-level bunks, deprived of water to wash, urinating and defecating into a hole in the floor, regularly beaten, the soldiers were herded out to work 12 hours a day in the dusty tunnels.

''The purpose was to kill you but to get as much of you before they killed you,'' Milton Stolon of the 106th Division told Mr. Guggenheim. Gangrene, dysentery, pneumonia, diphtheria did their work. In the space of nine weeks about 35 soldiers died.

The persecution of American prisoners at Berga has remained little-known because many of the victims, like Dr. Shapiro, chose not to speak of it for a half-century after the war. With the cold war to fight and West Germany a postwar ally, the United States government had little interest in opening its archives and inflaming conflict between Americans and Germans.

In recent years, however, the research of an Army officer, Mack O'Quinn, who investigated the events at Berga for a master's degree thesis, and a 1994 book by Mitchell Bard, ''Forgotten Victims'' (Westview Press), have thrown light on the treatment of the G.I.'s. Still, many of the soldiers said they spoke about their experiences for the first time to Mr. Guggenheim; the notion that American prisoners of war were persecuted as Jews or Jewish sympathizers has not received broad attention.

Mr. Guggenheim said it was still a shock that this happened to Americans, bringing home the realization that if the Nazis had won the war, ''they would have gotten us, too.''

A descendant of German Jews, he grapples with ambivalent feelings about the country, unable to forget what a ''civilized nation'' did to its Jews even as he is surprised by how civil postwar German society is.

He also grapples with how to find an appropriate treatment of a Holocaust movie, troubled by what he sees as the frequent trivialization of the Holocaust in film. Too often, he said, Hitler's crimes have become a ''quick fix for involvement'' and a good fix for raising money from Jewish families. Like sex and violence, the Holocaust ''demands people's attention, even if they do not feel good about it.''

His answer to the ethical dilemma is the sobriety of his research and treatment: painstaking interviews, careful reconstruction of a little-known chapter in the war, attention to detail. The scenes filmed in Berga will supplement a core of archival film, photography and interviews. ''What is most moving to me is the way the survivors have talked about themselves and about each other, often for the first time,'' he said. ''In many instances they had never talked about this before.''

Dr. Shapiro was among those who suppressed his memories. ''It took 50 years for all of us to begin to come to terms with this,'' he said. In early April 1945, with the American and Soviet armies closing in, the camp at Berga was ordered evacuated, and a death march began for hundreds of prisoners. At least another 50 Americans died in the ensuing days before advance units of the American 11th Armored Division liberated the prisoners on April 22, 1945, near Cham in southeastern Germany.

The rate of attrition—more than 70 American dead in just over two months after arrival at Berga—was among the highest for any group of G.I.'s taken prisoner in Europe. Dr. Shapiro weighed 98 pounds on his liberation; he cannot recall the last days of the forced march despite repeated efforts to do so. ''I had become a zombie,'' he said.

Time has passed, but Dr. Shapiro's voice still cracks a little as he thinks back. Periodic nightmares trouble him. ''I traveled the same road as an American prisoner of war as the Jews of Europe,'' he continued. ''I was put in a boxcar, starved, put on a death march. It was a genocidal type of approach.''

That road might also have been Mr. Guggenheim's. After the war he asked a returning member of the 106th Division about a Jewish soldier he had known and was told the man had died in a German mine. But where, how, why?

The questions lingered in his mind for more than a half-century before taking him where an infected foot prevented him from going in 1944: to a remote town in Germany where the bat-filled tunnels are now sealed and snow falls on a cemetery where an ''Allied Soldier'' lies.

TRIBAL COLLEGES AND UNIVERSITIES

Mr. CONRAD. Mr. President, I would like to engage the Senior Senator from Iowa in a colloquy about funding for the Nation's 32 tribal colleges and universities.

These schools, located in 12 States, serve more than 250 federally recognized tribes nationwide. The colleges serve students older than the traditional college age who are seeking another chance at a productive life. The vast majority of tribal college students are first-generation college students.

However, the States provide little, if any, funding to the tribal colleges and universities because the vast majority of tribal colleges are located on federal trust lands. Additionally, non-Indians account for about 20 percent of tribal college enrollments, although the States do not provide financial support for these students.

Does the Senator from Iowa agree that the Federal Government needs to play a significant role in funding these schools?

Mr. HARKIN. Yes, I agree with the Senator from North Dakota. The Federal Government provides the core operating funds for the tribal colleges and universities. Without this funding, many of them would have to close their doors.

Mr. CONRAD. And is it the view of the Senator from Iowa that this funding has not reached the level authorized by the Tribally Controlled Colleges and Universities Assistance Act?

Mr. HARKIN. The Senator from North Dakota is correct. Although annual appropriations for tribal colleges have increased in recent years, the per Indian student funding is still less than two-thirds the level authorized by law and significantly lower than the public support given to mainstream community students.

Mr. CONRAD. I thank the Senator. I would also like to note that the need for federal funding is especially critical for these schools because most tribal colleges and universities were founded less than 25 years ago and are located in rural and impoverished areas, and they do not have access to alumni-based funding sources and local financial support.

Mr. JOHNSON. Given the circumstances described by the Senator from North Dakota and my own knowledge of the five tribal colleges in my own State, I ask that every effort be made in Fiscal Year 2002 and beyond to fund the colleges at the level at which they are authorized in the Tribally Controlled College and University Assistance Act. Would the Senator from Iowa agree that with respect to the education funding amendment adopted by the Senate that this will be a priority?

Mr. HARKIN. Yes, I agree with the Senator from North Dakota that a portion of the funding provided by my amendment should be used to help close the gap between the level of funding authorized by the Tribally Controlled College and University Assistance Act and the level of funding the colleges are currently receiving. I believe the funding in my amendment is sufficient to meet the needs of the tribal colleges and universities as well as the other educational needs throughout the country.

Mr. CONRAD. I thank the Senator for his remarks. I am pleased that the Senator from Iowa, who is a champion

of education, shares my strongly-held view that Congress must continue work toward current statutory federal funding goals for the tribal colleges. I look forward to continuing to work with him on this.

TRIBUTE TO SENATOR JENNINGS RANDOLPH AND HIS FIGHT FOR THE 26TH AMENDMENT

Mr. ROCKEFELLER. Mr. President, I rise today to pay tribute to Senator Jennings Randolph on the anniversary of the passage of the 26th Amendment. In 1971, a young West Virginian named Debbie Phillips skipped a day of high school. Skipping school is usually frowned upon by parents and teachers, but Debbie, then 18, was anything but another student trying to ditch chemistry, algebra, and history. In fact, Debbie was missing school in order to make history: that day, she registered to vote under the newly-ratified 26th Amendment to the Constitution at the Kanawha County Court House in Charleston, WV. A year later, the 26th Amendment also allowed Debbie to seek an appointment as a delegate at a national convention, making her the first West Virginian under 21 years of age to file for public office.

I was the Secretary of State in West Virginia at the time, so Debbie came to my office to register. Her actions, and those of millions of other young Americans who have accepted the 26th Amendment's invitation to participate in the political process, show how critical young people are to our democracy.

These extraordinary developments were made possible by a great man and a friend of mine—Senator Jennings Randolph, my predecessor as Senator form West Virginia and the ''Father of the 26th Amendment.'' Senator Randolph drafted the amendment and worked tirelessly for its passage, based on his belief that America's youth had a right to be part of our political process. The ratification of the amendment marked a great moment in our country's history. It has allowed young adults to speak for themselves and have their voices heard in the greatest democratic society in the world.

Thirty years ago Saturday, the State of West Virginia ratified the 26th Amendment. This action came in the midst of the Vietnam War, in which nearly half of all the soldiers that America lost were younger than 21. Despite making the ultimate sacrifice for their country, those young soldiers had been unable to vote for the President that was sending them to war. In addition, they were paying taxes and participating in society in every other way; yet they were unable to vote. Senator Randolph changed that forever.

Tomorrow, West Virginia Secretary of State Joe Manchin is holding an event at our State Capitol encouraging schools to register voters under his West Virginia SHARES program—Saving History and Reaching Every Student. It is so important that young people realize what an awesome power Senator Randolph's crusade brought them. Young Americans were excited to have the right to vote in the early 1970s, but today many 18- to 21-year-olds do not even bother to register. With the exception of 1996, voter participation among citizens between the ages of 18 and 24 has decreased in each Presidential election. Secretary of State Manchin's project is therefore of utmost importance. It is essential that we let young people know of their right, and indeed their responsibility, to vote, and help them register to do so.

Again, I salute Senator Randolph for his tireless efforts to allow Debbie Phillips and countless other young people to improve our democracy.

TAX SIMPLIFICATION

Mr. FEINGOLD. Mr. President, I rise to speak on a report issued yesterday by the Joint Committee on Taxation and hearings that are being conducted today in the Finance Committee on the subject of tax simplification.

Last week, on April 16, millions of Americans mailed their tax returns, completing the last step in a process that many found arduous, burdensome, and needlessly confusing. The tax code has become increasingly complex since its last major reform in 1986. Taxpayers grow increasingly frustrated filling out their returns or are forced to pay others to prepare their tax returns for them. The government has thus imposed a kind of tax on paying taxes.

In response to this complexity, most people have apparently thrown up their hands and paid others to fill out their returns. The Internal Revenue Service recently estimated that through the first week of April, about 57 percent of all individual income-tax filers used paid preparers. That rate was up from 56 percent last year.

Paid tax preparers report that they did a booming business this year. Through March 30, H&R Block's revenue for tax preparation services rose by more than 10 percent over last year, to $1.5 billion. Its average fee rose to about $109.

Aside from using paid preparers, to avoid tax complexity, many Americans forgo tax benefits to which they are legally entitled. For example, many people use the standard deduction, even though they would save money by itemizing their deductions. The General Accounting Office recently estimated that on more than half a million returns for 1998, taxpayers did not itemize, even though mortgage interest payments alone would have reduced their taxes or increased their refunds. GAO estimated that the resulting overpayments may have totaled $311 million, or $610 per tax return.

Earlier this year, the IRS's acting national taxpayer advocate issued a report to Congress in which he summed up: Complexity ''remains the No. 1 problem facing taxpayers, and is the root cause of many of the other problems on the Top 20 list.''

All this complexity comes with substantial costs to our economy. Treasury Secretary Paul O'Neill said recently: ''The [tax] code today encompasses 9,500 pages of very small print. While every word in the code has some justification, in its entirety it is an abomination. It imposes $150 billion or more of annual cost on our society with no value creation.''

The difficulty of filling out the income tax form is undermining Americans' confidence in the system. When people's interaction with the Federal Government is dominated by complex and burdensome tax forms, it can impair the people's trust in government generally.

We need tax reform and simplification. And now is the perfect time to do something about it.

In a fine Brookings Institution Policy Brief issued this month, scholars Len Burman and Bill Gale write:

> Tax complexity is like the weather: everyone talks about it but nobody does anything about it. . . . Unlike the weather, though, policymakers can do something about complexity. And if they do not simplify the tax system now, when there are surplus funds to pay for simplification, they will have lost a golden opportunity.

Burman and Gale are right. Tax simplification needs to be an important part of this year's tax policy debate.

If Congress is to enact a greatly simplified tax code, it needs to have a thorough understanding of the problem as well as specific proposals to consider. Comprehensive studies of the issue can provide a needed impetus. The Report of Secretary of the Treasury Donald Regan, for example, laid the groundwork in substantial part for the 1986 reform.

I chaired the Taxation Committee of the State Senate in Wisconsin when we reformed the tax code in the mid-1980s. Democrats controlled both houses of the Legislature, and we had a Democratic Governor, but we used the Regan tax reform proposal as the basis for much of our own tax reform. The result was a greatly simplified tax system.

Following on that model, in last year's budget resolution, I offered an amendment calling for the Joint Committee on Taxation to conduct a study of means by which we might simplify taxes. The Senate Budget Committee adopted the amendment unanimously. And the budget resolution that Congress adopted on April 13 of last year included it as section 336. That section said, in relevant part: ''It is the sense of the Senate that . . . the Joint Committee on Taxation shall develop a report and alternative proposals on tax simplification by the end of the year. . . .''

The staff of the Joint Committee on Taxation, under the direction of Chief of Staff Lindy Paull, took this and other requests along these lines seriously. They consulted with academics,